

EXHIBIT N

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ADMITTED TO THE NEW YORK AND
NEW JERSEY BARS

DIANA D. FERARU
OFFICE MANAGER

Honorable Justice Presiding
Supreme Court, New York County
60 Centre Street
New York, New York 10007

Re: KHAN FUNDS MANAGEMENT AMERICA, INC. and XUEFENG DAI v. NATIONS
TECHNOLOGIES INC., NATIONS TECHNOLOGIES (USA) INC., YINGTONG
SUN, ZHAOXUE LUO, BAOXIN HUANG, JUNJIE YU, and DOES 1-20
Index No.: 153098/2022
Our File No.: 22D0191

Your Honor:

I am counsel to plaintiffs KHAN FUNDS MANAGEMENT AMERICA, INC. and XUEFENG DAI (collectively, "Plaintiffs") and write to advise the Court that defendant NATIONS TECHNOLOGIES (USA) INC. ("NATIONS USA") has defaulted with regard to Plaintiffs' verified complaint.

On May 5, 2022, defendant NATIONS USA was served process at its business address, registered with the California Secretary of State, of 3509 Langdon Common, Fremont, California 94538 (see, NYSCEF Doc. No. 7, Affidavit of Service). As set forth in Plaintiffs' proof of service of the summons and verified complaint upon NATIONS USA, process was delivered to the registered business address of NATIONS USA via personal service upon JIE LIANG; Mr. Liang holds dual employment with both NATIONS USA and defendant NATIONS TECHNOLOGIES INC. ("NATIONS") and is an officer and director of defendant NATIONS USA and vice general manager and agent of NATIONS. Thus, delivery of the summons and complaint upon him constitutes prima facie evidence of proper service pursuant to CPLR §311.

Accordingly, it is Plaintiffs' position that the deadline for defendant NATIONS USA to answer or move against Plaintiffs' verified complaint has now expired, and as NATIONS USA has neither answered nor moved nor obtained an extension of such deadline, NATIONS USA has defaulted with regard to Plaintiffs' verified complaint.

We write to further advise this Court that Plaintiffs

intend to file their motion forthwith pursuant to CPLR §3215 directing the entry of a default judgment on liability against defendants NATIONS USA with respect to the six causes of action alleged by Plaintiffs against NATIONS USA in the verified complaint, and scheduling an inquest to assess and determine the amount of damages in Plaintiffs' favor against NATIONS USA.

Thank you for your courtesies, efforts and attention in this matter.

Respectfully yours,

KENNETH S. FERARU, P.C.



Kenneth S. Feraru, Esq.

KSF:ksf

cc: NATIONS TECHNOLOGIES INC. (via regular mail)
NATIONS TECHNOLOGIES (USA) INC. (via regular mail)
YINGTONG SUN (via regular mail)
ZHAOXUE LUO (via regular mail)
BAOXIN HUANG (via regular mail)
JUNJIE YU (via regular mail)